

Supplementary Reference: **628**  
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## SAMPLE GIFT ACCEPTANCE LETTER

\_\_\_[date]

Dear Mr./Ms. \_\_\_\_\_:

I am pleased to accept your gift to USAID of \$\_\_\_\_\_.

USAID expects to use the gift in support of\_\_\_\_\_. We propose to treat any residual amount remaining in the account after the project has been completed as an unconditional gift, which will be used to support a program of a similar nature for which USAID is responsible.

Following applicable federal law, any gift accepted by USAID will be considered a gift to and for the use of the United States for the purposes of federal income, gift and estate taxes (22 USC Sec. 2697). Your gift may be exempt from gift taxes (26 USC Sec. 2522[a]) and may be a deductible contribution for income tax purposes (26 USC Sec. 170[c]).

You should discuss with your tax advisors the valuation of your gift and the procedures to be followed in whether to claim any benefit under the statutes to which I have referred.

We are deeply grateful for your support of USAID.

Sincerely,

\_\_\_\_\_